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MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATIONS

CUSTOMS AND CENTRAL EXCISE

New Delhi, the 14th February 1958

**G.S.R. 19.**—The following draft of certain rules which the Central Government proposes to make in exercise of the powers conferred by section 43B of the Sea Customs Act, 1878 (8 of 1878), and section 37 of the Central Excises and Salt Act, 1944 (1 of 1944), as in force in India and as applied to the State of Pondicherry, is published as required by sub-section (3) of the said section of the Sea Customs Act, 1878 (8 of 1878), for the information of all persons likely to be affected thereby; and notice is hereby given that the said draft will be taken into consideration on or after the 25th February, 1958/6 Phalguna 1879.

Any objection or suggestion which may be received from any person with regard to the said draft before the date so specified will be considered by the Central Government.

#### DRAFT RULES

1. **Short title.**—These rules may be called the Customs and Central Excise Duties Drawback (Tin Containers) Rules, 1958.

2. **Definitions.**—In these rules, unless the context otherwise requires,—

(a) "duty-paid material" means tinplate—

(i) imported, on payment of customs duty, into India or the State of Pondicherry;

(ii) manufactured in India or the State of Pondicherry from steel ingots on which Central Excise duty has been paid;

(b) "goods" means containers made of tinplate manufactured in India or the State of Pondicherry from duty-paid material;

(c) "refund" means drawback of import duty on imported tinplate and includes rebate of Central Excise duty on indigenous tinplate.

3. **Goods in respect of which refund may be paid.**—Subject to the provisions of the Sea Customs Act, 1878 (8 of 1878) and the Central Excises and Salt Act, 1944 (1 of 1944) and of these rules, and subject also to such of the provisions of the Central Excises Rules, 1944 as may be applicable in this behalf, a refund shall be allowed in respect of the duty-paid material used in the manufacture of goods exported from India or the State of Pondicherry, or shipped as stores for use on board a ship proceeding to a foreign port, either empty or as containers of any commodity.

**4. Rate of refund.**—The rate of refund admissible under these rules shall be Rupees sixty per ton of goods shipped.

**5. Exporters' declarations and documents.**—At the time of the shipment of the goods, the shipper shall—

- (i) make a declaration on the relative shipping bill that a claim for refund under section 43B of the Sea Customs Act, 1878 (8 of 1878) and these rules is being made;
- (ii) state on the shipping bill, the description, quantity and such other particulars as are necessary for the determination of the rate and amount of refund; and
- (iii) furnish the Customs Collector with a copy of the shipment invoice or any other document giving details of the description, quantity and value of the goods under shipment.

**6. Time-limit for refund claim.**—No payment of refund shall be made under these rules unless the shipper prefers his claim for refund within six months from the date of entry for shipment duly supported by evidence of compliance with the provisions of these rules.

**7. Powers of Customs Collector.**—For the purpose of these rules, the Customs Collector may require the shipper or the manufacturer of the goods to produce any books of accounts of the duty-paid material used in the manufacture of the goods and the duty paid thereon.

**8. Access to manufactory.**—The manufacturer of the goods in respect of which a refund is claimed under these rules shall give access to every part of the manufactory to any officer of the Central Government specially authorised in this behalf by the Chief Customs Officer or the Chief Customs Authority, to enable the officer so authorised to inspect the processes of manufacture and to verify by actual check or otherwise the statements made in support of the claim for refund.

[No. 6.]

**G.S.R. 20.**—The following draft of certain rules which the Central Government proposes to make, in exercise of the powers conferred by section 43B of the Sea Customs Act, 1878 (8 of 1878), and section 37 of the Central Excises and Salt Act, 1944 (1 of 1944), as in force in India and as applied to the State of Pondicherry, is published as required by sub-section (3) of section 43B of the Sea Customs Act, 1878 (8 of 1878) for the information of persons likely to be affected thereby, and notice is hereby given that the said draft will be taken into consideration on or after the 25th February, 1958.

Any objection or suggestion which may be received from any person with respect to the said draft before the date so specified will be considered by the Central Government.

#### DRAFT RULES

**1. Short title.**—These rules may be called the Customs and Excise Duties Drawback (Bus Body) Rules, 1958.

**2. Definitions.**—In these rules, unless the context otherwise requires,—

- (a) "the Acts" means the Sea Customs Act, 1878 (8 of 1878) and the Central Excises and Salt Act, 1944 (1 of 1944).
- (b) "goods" means bus body kits and components such as windows and seat frames, manufactured in India or the State of Pondicherry and in the manufacture of which duty-paid material has been used.
- (c) "duty-paid material" means—
  - (i) foreign materials imported, on payment of customs duty, into India or the State of Pondicherry;
  - (ii) materials manufactured in India or the State of Pondicherry and on which Central Excise duty has been paid.
- (d) "refund" means drawback of import duty on imported materials and rebate of Central Excise duty on indigenous materials.

**3. Goods in respect of which refund may be paid.**—Subject to the provisions of the Acts and these rules, a refund shall be allowed in respect of the duty-paid material used in the manufacture of the goods exported from India or the State of Pondicherry.

**4. Rate of refund.**—(1) The rate of refund admissible under these Rules on the shipment of the goods shall be the total of the average customs duty paid on the imported materials and Central Excise duty paid on the indigenous materials, used in the manufacture of the goods.

(2) Such rate shall be determined by the Central Government (hereinafter in this sub-rule referred to as the Government) at such intervals as the Government may consider necessary on the basis of information furnished by the manufacturer of the goods and verified by the Government, in respect of the duty paid on duty-paid materials during such period as in the opinion of the Government is relevant for the purpose.

**5. Manner of allowing refund.**—Refund shall be allowed on the export of the goods from any port in India or the State of Pondicherry subject to the conditions, namely that the shipper shall—

- (i) make a declaration on the relative shipping bill that a claim for refund under section 43B of the Sea Customs Act, 1878 (8 of 1878) is being made;
- (ii) state the description quantity and such other particulars as are necessary for the determination of the rate and amount of refund; and
- (iii) furnish the Customs Collector with a copy of the shipment invoice or any other document giving details of the description, quantity and value of the goods under shipment.

**6 Powers of Customs Collector.**—For the purpose of these rules, the Customs Collector may require the shipper or the goods to produce any books of accounts or other documents relating to the proportion and quantity of the duty-paid material used in the manufacture of the goods and the duty paid thereon.

**7. Access to manufactory.**—The manufacturer of the goods in respect of which a refund is claimed under these rules shall give access to every part of the manufactory to any officer of the Central Government specially authorised in this behalf by the Chief Customs Officer or the Chief Customs Authority, to enable the officer so authorised to inspect the processes of manufacture and to verify by actual check or otherwise the statements made in support of the claim for drawback.

[No. 7.]

#### CUSTOMS

*New Delhi, the 14th February 1958*

**G.S.R. 21.**—The following draft of an amendment in the Customs Duties Drawback (Pipe and Cigarette Tobacco) Rules, 1957, which the Central Government proposes to make in exercise of the powers conferred by section 43B of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, is published as required by sub-section (3) of the said section for the information of all persons likely to be effected thereby; and notice is hereby given that the said draft will be taken into consideration on or after the 25th February, 1958/6 Phalguna 1879.

Any objection or suggestion which may be received from any person with respect to the said draft before the date so specified will be considered by the Central Government.

#### *Draft Amendment*

For rule 5 of the said Rules, the following rule shall be substituted, namely:—

**"5. Rate of drawback.**—The rate of drawback admissible under these Rules shall be the duty paid on the quantity of foreign tobacco contained in the goods exported or shipped.

Provided that if two or more different rates of duty were applicable to foreign tobacco imported during a period of three months immediately preceding the export or shipment, the rate of drawback admissible shall be the lower or lowest as the case may be of those different rates.

[No. 54.]

**G.S.R. 22.**—The following draft of an amendment in the Customs Duties Drawback (Cigarettes) Rules, 1955, which the Central Government proposes to make in exercise of the powers conferred by section 43B of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, is published as required by sub-section (3) of the said section for the information of all persons likely to be affected thereby; and notice is hereby given that the said draft will be taken into consideration on or after the 25th February, 1958/6 Phalguna 1879.

Any objection or suggestion which may be received from any person with respect to the said draft before the date so specified will be considered by the Central Government.

#### *Draft Amendment*

For rule 6 of the said Rules, the following rule shall be substituted, namely:—

**"6. Rate of drawback.**—The rate of drawback admissible under these Rules shall be the duty paid on the quantity of foreign tobacco contained in the cigarettes exported or shipped .

Provided that if two or more different rates of duty were applicable to foreign tobacco imported during a period of three months immediately preceding the export or shipment, the rate of drawback admissible shall be the lower or lowest as the case may be of those different rates."

[No. 55.]

**G.S.R. 23.**—The following draft of certain rules which the Central Government proposes to make, in exercise of the powers conferred by section 43B of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, and in supersession of the Customs Duties Drawback (Chokes for Fluorescent Lamps) Rules, 1957, is published as required by sub-section (3) of that section for the information of all persons likely to be affected thereby; and notice is hereby given that the said draft will be taken into consideration on or after the 5th March, 1958.

Any objection or suggestion which may be received from any person with respect to the said draft before the date so specified will be considered by the Central Government.

#### **DRAFT RULES**

**1. Short title.**—These rules may be called the Customs Duties Drawback (Chokes for Fluorescent Lamps) Rules, 1958.

**2. Definitions.**—In these rules, unless the context otherwise requires,—

- (a) "the Act" means the Sea Customs Act, 1878 (8 of 1878);
- (b) "goods" means chokes for fluorescent lamps, manufactured in India or the State of Pondicherry and in the manufacture of which imported material has been used;
- (c) "imported material" means enamelled copper wire imported into India or the State of Pondicherry on payment of customs duty.

**3. Goods in respect of which drawback may be paid.**—Subject to the provisions of the Act and these rules, a drawback shall be allowed in respect of the imported material used in the manufacture of the goods exported from India or the State of Pondicherry, or shipped as stores for use on board a ship proceeding to a foreign port.

**4. Rate of drawback.**—(1) The rate of drawback admissible under these rules on the shipment of the goods shall be the average customs duty paid on the imported material used in the manufacture of the goods.

(2) Such rate shall be determined by the Central Government (hereinafter in this sub rule referred to as the Government) at such intervals as the Government may consider necessary on the basis of information furnished by the manufacturer of the goods and verified by the Government in respect of the duty paid on imported material during such period as in the opinion of the Government is relevant for the purpose.

**5. Manner of allowing drawback.**—Drawback shall be allowed on the shipment of the goods from any port in India or the State of Pondicherry subject to the following conditions namely:—

(a) that the shipper shall, on the shipping bill—

(i) declare that a claim for drawback under section 43B of the Act is being made, and

(ii) declare the name of the manufacturer and the brand name, if any, of the goods; and

(b) that the shipper shall furnish Customs Collector with an additional copy of the shipment invoice or any other document giving details of the description, brand, quantity and value of the goods under shipment.

**6. Powers of Customs Collector.**—For the purpose of these rules, the Customs Collector may require the shipper or the manufacturer of the goods to produce any books of accounts or other documents relating to the quantity of the imported material used in the manufacture of the goods and the duty paid thereon, or to furnish any return in connection thereto.

**7. Access to manufactory.**—The manufacturer of the goods in respect of which a drawback is claimed under these rules shall give access to every part of the manufactory to any officer of the Central Government specially authorised in this behalf by the Chief Customs Officer or the Chief Customs Authority, to enable the officer so authorised to inspect the processes of manufacture and to verify by actual check or otherwise the statements made in support of the claim for drawback.

[No. 57.]

S. K. BHATTACHARJEE, Dy. Secy.

